IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEBRASKA

SECURITIES AND EXCHANGE COMMISSION,)
Plaintiff,	8:03CV545
V.)
PRESIDENTS TRUST, JON PATRICK PIERCE, and DAVID D. KLASNA,	ORDER
Defendants.))

This matter is before the court on Daniel T. Pleiss's Third Application for Accountant's Compensation, Filing No. 78.

In his application for accountant's compensation, Donald T. Pleiss, CPA, has shown that he was employed by the Receiver to perform accounting services and that he merged his practice with Koski Professional Group, P.C., ("the Koski firm") on June 30, 2005. He has devoted 2.86 hours to this matter for the period from March1, 2005 through June 30, 2005, and he and other members of the Koski firm have devoted 31.40 hours to this matter for the period from July 1, 2005 through February 28, 2007. *See* Filing No. 78, 54, Exs. A & B, Bills for Services. Based on an hourly rate of \$150.00 for the services of Daniel T. Pleiss, CPA, and Michelle Thornburg, CPA, and an hourly rate of \$80.04 per hour for the services of employees of the accounting firm, the fair and reasonable value of the services performed by Daniel T. Pleiss, CPA, is \$429.00, and the fair and reasonable value of the services performed by the accounting firm of Koski Professional Group, P.C., is \$2,998.00. *Id.*

The court finds that the hours expended and hourly rates are reasonable. Accordingly, Daniel T. Pleiss, CPA, and the Koski firm should be compensated for those services.

IT IS ORDERED that:

- 1. Donald T. Pleiss' Application for Accountant's Fees (Filing No. 78) is approved;
- Donald T. Pleiss is awarded compensation for his services in the amount of \$429.00; and
- 3. Koski Professional Group, P.C., is awarded compensation in the amount of \$2,998.00.

DATED this 3rd day of May, 2007.

BY THE COURT:

s/ Joseph F. BataillonChief United States District Judge